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# **EXHIBIT 1**

DECLARATION OF EDWIN Y. FUJINAGA IN SUPPORT OF REQUEST FOR REASONABLE DISCOVERY IF THE COURT IS INCLINED TO CONVERT THE GOVERNMENT'S 12(b)(6) MOTION INTO A SUMMARY JUDGMENT MOTION.

**DECLARATION OF EDWIN Y. FUJINAGA**

I, EDWIN Y. FUJINAGA, declare as follows:

1. I am the Petitioner in the above-entitled case and have reviewed both the Government's Motion and my Response to said Motion. The following facts are based on my personal knowledge and belief and if called as a witness I could, and would, competently testify thereto.

2. In support of its Motion, the Government has submitted a Declaration of the relevant IRS Revenue Agent. This Declaration discusses matters outside of the pleadings, and at present both my counsel and I are unsure of whether or not this Declaration will be considered by the Court.

3. Several claims have been raised in the Petition to Quash submitted on behalf of MRI International, and, at present, the parties have yet to conduct their FRCP 26 Meet and Confer to submit a discovery plan to the Court. If the Court is inclined to transform or convert the Government's Motion into a Summary Judgment Motion at this early stage, your Declarant would respectfully request the ability to at the very minimum conduct discovery relevant to the matters raised by the Government, as well as in support of its claims.

4. At present no discovery has been conducted, and this request is made in good faith pursuant to FRCP 56(d) given the infancy of this litigation.

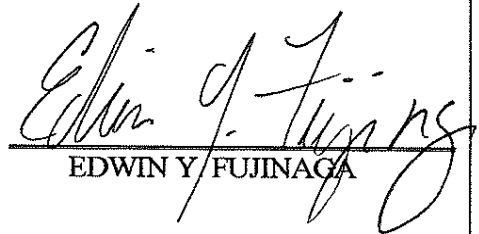
5. This request is made in good-faith and based upon the fact that your Declarant believes it can prove bad faith on the part of the government, as well as failure to abide by proper administrative procedures. This request is made so that discovery can be had on the allegations made by Petitioner in its Petition to Quash.

DECLARATION OF EDWIN Y. FUJINAGA IN SUPPORT OF REQUEST FOR REASONABLE DISCOVERY IF THE COURT IS INCLINED TO CONVERT THE GOVERNMENT'S 12(b)(6) MOTION INTO A SUMMARY JUDGMENT MOTION.

1           6. As such, the Court should deny the Government's Motion, and, if the Court is  
2 inclined to consider the declaration of the Revenue Agent, provide notice and the opportunity to  
3 conduct discovery.

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5 I declare under penalty of perjury that the foregoing is true and correct.

6 Executed on July 5, 2013.

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EDWIN Y FUJINAGA

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DECLARATION OF EDWIN Y. FUJINAGA IN SUPPORT OF REQUEST FOR REASONABLE DISCOVERY IF THE  
COURT IS INCLINED TO CONVERT THE GOVERNMENT'S 12(b)(6) MOTION INTO A SUMMARY JUDGMENT  
MOTION.